

Message Text

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67

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INFO OCT-01 ISO-00 AF-10 ARA-16 EA-11 EUR-25 NEA-14 RSC-01

SSO-00 NSCE-00 INRE-00 USIE-00 CIAE-00 DODE-00 PM-07

H-03 INR-11 L-03 NSAE-00 NSC-07 PA-04 PRS-01 SP-03

SS-20 OMB-01 EB-11 TRSE-00 /163 R

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FM SECSTATE WASHDC

TO USMISSION USUN NEW YORK IMMEDIATE

UNCLAS STATE 215112

E.O. 11652:N/A

TAGS: AORG, UN

SUBJECT: 5TH CMTE - UN BOARD OF AUDITORS

1. FOLLOWING IS OUR RECOMMENDED POSITION ON QUESTION OF ACABQ STUDY OF ROLE, ORGANIZATION AND FUNCTIONING OF UN BOARD OF AUDITORS (A/9608/ADD.1):

A. IN GENERAL STUDY IS TO BE COMMENDED; WE SUPPORT IT BUT FOR TWO EXCEPTIONS.

B. FIRST, WE ARE CONCERNED WITH THE VOICING OF POSSIBILITY OF DISPENSING WITH THE ANNUAL CERTIFICATION OF ACCOUNTS. WE BELIEVE THE INTERNAL FINANCIAL MANAGEMENT SHOULD NOT BE GEARED TO THE BIENNIAL BUDGET. THE ANNUAL AUDIT AND CERTIFICATION OF ACCOUNTS BY THE AUDIT BOARD PERMITS MEMBER STATES TO ASCERTAIN THE DEGREE OF COMPLIANCE WITH INTERNAL REGULATIONS AND ACCOUNTING STANDARDS AND ALLOWS
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THE BOARD TO DETERMINE THE FAIRNESS OF THE REPORTS OF THE

UN COMPTROLLER. IN ADDITION THE BOARD CAN MAKE OBSERVATIONS ON UN ADMINISTRATIVE MANAGEMENT AND EFFICIENCY AND LOOK FOR IMPROVEMENTS (PARA 13).

C. SECONDLY, FOR MEMBERS TO BE AWARE OF THE UN'S FINANCIAL MANAGEMENT, THEY SHOULD RECEIVE, ANNUALLY, A FORMAL AUDIT REPORT FROM THE BOARD.

2. WE RECOGNIZE POSSIBLE DIFFICULTIES IN PERSUADING OTHERS TO ACCEPT THESE POSITIONS WHICH DO NOT PRECISELY ACCORD WITH ACABQ FINDINGS. WOULD APPRECIATE USDEL'S VIEWS ON HOW BEST TO EFFECT FOREGOING POSITIONS. INGERSOLL

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